INDEX

Accountancy
Coates, Charles F. State legislation relative to the practice of accountancy. Sept., p. 221.
Williams, T. Dwight. Accounting profession enters its second half century. Dec., p. 470.

Accountants
McGladrey, I. B. What is the accountant's proper responsibility? Nov., p. 373.
Williams, T. Dwight. Accounting and the national economy. Sept., p. 190.

Accountants' office
Fernald, Charles E. Management services provided by the independent accountant. Nov., p. 378.
Mayo, Ralph B. Problems of a medium-sized public accounting office. Dec., p. 490.
Vincent, Norman H. S. Operating problems of the moderate-sized public accounting firm. July, p. 60.

Accounting
May, George O. Authoritative financial accounting. Aug., p. 102.
Williams, T. Dwight. Accounting and the national economy. Sept., p. 190.

Accounting and the national economy. Williams, T. Dwight. Sept., p. 190.

Accounting courses
Lipsky, Daniel and Young, Elmer R. Accounting course for technical and nontechnical students. Dec., p. 494.

Accounting course for technical and nontechnical students. Lipsky, Daniel and Young, Elmer R. Dec., p. 494.

Accounting for the use of special war reserves. American institute of accountants. Committee on accounting procedure. Nov., p. 388.

Accounting implications of New York telephone company decision. May, George O. Dec., p. 456.

Accounting in the shoe manufacturing industry. Zraick, Louis E. Dec., p. 482.

Accounting profession enters its second half century. Williams, T. Dwight. Dec., p. 470.

Accounting questions; a department
Accounting and liability for brewery containers. July, p. 79.
Construction company accounts on balance-sheet. Nov., p. 433.
Disclosure on certificate of effects of increased costs. Sept., p. 258.
Funds statement and terminology in report. Nov., p. 435.
Premium on bonds of subsidiary. Sept., p. 259.

Accounting research bulletins
American institute of accountants. Committee on accounting procedure. Accounting for the use of special war reserves—Accounting research bulletin no. 26. Nov., p. 388.

Administrative expenses
Harris, Jonathan N. Case against administrative expenses in inventory. July, p. 32.

Allison, John P.
Some income tax problems of security traders. Sept., p. 230.

American institute of accountants. Committee on accounting procedure
Accounting for the use of special war reserves—Accounting research bulletin no. 26. Nov., p. 388.

Assets
Kaulback, Frank S., Jr. Cost and asset construction. Nov., p. 398.

Auditing
Barnes, Parry. Standards of auditing procedure and reports. July, p. 45.
Kracke, Edward A. Auditing standards as measures of the auditor and his procedures. Sept., p. 203.
Lytle, Richard C. Review of statements on auditing procedure. Sept., p. 196.

Auditing practice forum; a department edited by Victor Z. Brink
Arrangement of current files when presented to review department. Aug., p. 155.
Audit notes. Nov., p. 428.
Audit of receipts from members of trade unions. Dec., p. 525.
Audit of work-in-process inventories. Dec., p. 522.
Audits of farmer coöperatives. Oct., p. 329.
Can state societies help? Sept., p. 249.
Checking endorsements. Sept., p. 249.
Components of a model permanent file. Nov., p. 425.
Confirmation forms. Aug., p. 152.
Conservatism. Oct., p. 330.
Content of long-form year-end report. Aug., p. 154.
Content of permanent files. July, p. 73.
Contingent liabilities. Dec., p. 523.
Contributions invited. Oct., p. 330.
Control of inventory sheets after physical tests. Nov., p. 428.
Defective sales and shipping procedures. Aug., p. 152.
Double reconcilement of bank balances. Nov., p. 427.
Examination and reading of surety bonds. Sept., p. 250.
Forms for estimating audit work and checking actual results. Aug., p. 154.
Insurance protection for files of a practitioner. Oct., p. 330.
Interim audit work. Nov., p. 427.
Interim audit work prior to the balance-sheet date. Aug., p. 155.
Manner of extending balances in financial statements. July, p. 73.
Of the junior accountant. July, p. 71.
Order of showing expenses in schedules or reports. Aug., p. 154.
Payroll audit. Sept., p. 250.
Physical aspects of working papers. Sept., p. 248.
Physical tests of inventories of nonferrous metals. Oct., p. 328.
Predetermined or progressive audit programs. July, p. 71.

Preliminary work in the accountant's office. Nov., p. 425.
Prepaid expenses. Oct., p. 329.
Preparation of financial statements for audit reports. July, p. 72.
Preparation of journal entries. July, p. 73.
Preservation of internal control in a department store. Oct., p. 330.
Reporting on budgets of non-profit institutions. Nov., p. 425.
Transaction groups as a basis for the review of internal control. Sept., p. 250.
Use of bank verification forms. Dec., p. 522.
Use of private ledgers. Dec., p. 525.
Use of receipt forms in controlling miscellaneous income. Dec., p. 523.
Verification of taxes receivable in municipality. Oct., p. 328.
Work of the reviewer. Aug., p. 155.
Written staff instructions. Aug., p. 152.

Auditing standards as measures of the auditor and his procedures. Kracke, Edward A. Sept., p. 203.

Authoritative financial accounting. May, George O. Aug., p. 102.

Barnes, Parry.
Standards of auditing procedure and reports. July, p. 45.

Baumann, H. P., editor
See Students' department.

Beimer, R. E.
Reddebs and redcreds. Oct., p. 314.

Bierman, Jacquin D.
Treatment of Sansome earnings and profits for equity invested capital purposes. Oct., p. 317.

Black, Martin L., Jr., and Eversole, Harold B.
Cost accounting in price determination. Nov., p. 367.

Brink, Victor Z., editor
See Auditing practice forum; a department.

Cann, Norman D.
Dobson rule and tax administration. Nov., p. 401.

Capital
Wixon, Rufus. Nature of corporate capital. Sept., p. 214.

Carr, E. W.
Examination of working cash funds. Aug., p. 136.

Case against administrative expenses in inventory. Harris, Jonathan N. July, p. 32.

Cash
Carr, E. W. Examination of working cash funds. Aug., p. 136.

Certificate or opinion
McGladrey, I. B. What is the accountant's proper responsibility? Nov., p. 373.

Child, A. J. E.
Cost accounting for beef and hog operations. July, p. 51.

Coates, Charles F.
State legislation relative to the practice of accountancy. Sept., p. 221.

Correspondence; a department
"Accountants and utilitarian writing." Ashman, Lewis. Aug., p. 158.
"Accounting education for nontechnical students." Mason, Perry. Sept., p. 257.
Accounting for the use of special war reserves. Dec., p. 528.
Admission to practice. Kurz, Lawrence S. July, p. 78.
Course in internal auditing. Tharp, Charles Doren. Sept., p. 254; Dec., p. 530.
"Direct method for the preparation of fund statements." Myer, John N. Sept., p. 254.
"Direct method for the preparation of fund statements." Vatter, William J. Sept., p. 256.
"Do we mistreat administrative expenses in inventory?" Howell, Harry E. July, p. 77.
"Explaining profits to employees." Greer, Howard C. July, p. 76.
Interdependent computations. Kessler, Simon. Nov., p. 431.
"Labor's interest in accounting." Dec., p. 528
New vistas in accountancy. Dec., p. 529.
Simplifying accounting statements. Neureuther, Carl. Aug., p. 158.
Taxation of oil and gas properties. Stanley, Lowell. Oct., p. 333.
Taxation of oil and gas properties. Terry, Felix. Oct., p. 334.

Cost accounting for beef and hog operations. Child, A. J. E. July, p. 51.

Cost accounting in price determination. Black, Martin L., Jr., and Eversole, Harold B. Nov., p. 367.

Cost and asset construction. Kaulback, Frank S., Jr. Nov., p. 398.

Cost and factory accounting
Black, Martin L., Jr., and Eversole, Harold B. Cost accounting in price determination. Nov., p. 367.
Kaulback, Frank S., Jr. Cost and asset construction. Nov., p. 398.

Debit and credit
Beimer, R. E. Reddebs and redcreds. Oct., p. 314.

Directors
Hardy, Robert C., and Youle, Robert D. Powers and responsibilities of corporate directors. Oct., p. 280.

Dixon, Robert L.
Profit sharing. July, p. 10.

Dobson rule and tax administration. Cann, Norman D. Nov., p. 401.

Durant, Wentworth T.
Inside story of the East Texas case. Dec., p. 460.

Earning of earned surplus. Kracke, Edward A. July, p. 18.

Editorials
Accent on auditing. Dec., p. 453.
Accountants' aid to management. Aug., p. 97.
Accountants and the SEC. Dec., p. 450.
Accounting and price control. Aug., p. 95.
Accounting terminology and semantics. Oct., p. 275.
Annual meeting, American institute of accountants. Sept., p. 187.
Auditing. Sept., p. 185.
Audits of labor unions. Aug., p. 98.
"Commercial" audit of government corporations. Sept., p. 184.
Corporation reports. Dec., p. 451.
Depreciation policy and postwar expansion. July, p. 4.
Discrepancies in accounting requirements. July, p. 6.
Earnings summaries and prospectuses. Aug., p. 96.
Extension of price control. Sept., p. 183.

First report of GAO corporation audits division. July, p. 4.
Government statistics. Sept., p. 186.
Institute's annual meeting. Nov., p. 362.
J. M. B. Hoxsey. Oct., p. 277.
Labor's interest in accounting. Oct., p. 271.
Labor's share in productivity. July, p. 1.
Measuring productivity. Dec., p. 449.
Original cost and utility rate bases. Oct., p. 274.
Profession in England. July, p. 7.
Public accountants and regulatory legislation. Nov., p. 361.
Regulatory legislation in England. Aug., p. 98.
SEC seeks control of unlisted companies. Aug., p. 93.
Selective service again. Oct., p. 276.
Tax outlook. Sept., p. 187.
Tax practice and the practice of law. Dec., p. 452.
Uniform accounting. Nov., p. 360.
Wages and profits. Oct., p. 272.
What is profit? Nov., p. 359.

Estate planning
Polisher, Edward N. Estate planning — the rôle of the accountant. Aug., p. 140.

Estate planning — the rôle of the accountant. Polisher, Edward N. Aug., p. 140.

Eversole, Harold B., joint author
See Black, Martin L., Jr., and Eversole, Harold B.

Examination of working cash funds. Carr, E. W. Aug., p. 136.

Examinations
See also Students' department.
Gordon, Spencer. Uniform certified public accountant examination in law, May, 1946. Nov., p. 414.
Uniform Certified Public Accountant Examinations, November, 1946. Dec., p. 501.

Excess-profits tax
See Taxation

Family partnerships since the Tower and Lusthaus decisions. Simons, Gustave. Aug., p. 130.

Fernald, Charles E.
Management services provided by the independent accountant. Nov., p. 378.

Formalities in reorganizations. Holzman, Robert S. July, p. 37.

Fraud
Kalish, Israel, and Mandell, Solomon S. Fraud cases in the federal income tax law. Oct., p. 305.

Fraud cases in the federal income tax law. Kalish, Israel, and Mandell, Solomon S. Oct., p. 305.

Ginder, Willard R.
Valuation of corporate common stock. Dec., p. 473.

Gordon, Spencer
Uniform certified public accountant examination in law, May 1946. Nov., p. 414.

Graber, Paul J.
Special war reserves in corporate reports. Nov., p. 392.

Hardy, Robert C., and Youle, Robert D.
Powers and responsibilities of corporate directors. Oct., p. 280.

Harris, Jonathan N.
Case against administrative expenses in inventory. July, p. 32.

Holzman, Robert S.
Formalities in reorganizations. July, p. 37.

Inside story of the East Texas case. Durant, Wentworth T. Dec., p. 460.

Insurance
Stans, Maurice H. Insurance on business profits. Aug., p. 120.

Insurance on business profits. Stans, Maurice H. Aug., p. 120.

Internal audit and control
Stewart, J. Harold. Investigation of internal control. Dec., p. 477.

Inventories
Harris, Jonathan N. Case against administrative expenses in inventory. July, p. 32.

Investigation of internal control. Stewart, J. Harold. Dec., p. 477.

Investments and securities
Allison, John P. Some income tax problems of security traders. Sept., p. 230.
Watt, George Coulter. Mathematics of investment. Sept., p. 211.

Kalish, Israel, and Mandell, Solomon S.
Fraud cases in the federal income tax law. Oct., p. 305.

Kaulback, Frank S., Jr.
Cost and asset construction. Nov., p. 398.

Kracke, Edward A.
Auditing standards as measures of the auditor and his procedures. Sept., p. 203.
Earnings of earned surplus. July, p. 18.

Lasser, J. K., editor
See Tax clinic; a department.

Lilly, Lewis
Short form report, its development, purpose and limitations. Oct., p. 297.

Lipsky, Daniel and Young, Elmer R.
Accounting course for technical and nontechnical students. Dec., p. 494.

Lytle, Richard C.
Review of statements on auditing procedure. Sept., p. 196.

McGladrey, I. B.
What is the accountant's proper responsibility? Nov., p. 373.

Management
Fernald, Charles E. Management services provided by the independent accountant. Nov., p. 378.

Management services provided by the independent accountant. Fernald, Charles E. Nov., p. 378

Mandell, Solomon S., joint author
See Kalish, Israel, and Mandell, Solomon S.

Mathematics of investment. Watt, George Coulter. Sept., p. 211.

May, George O.
Accounting implications of New York telephone company decision. Dec., p. 456.
Authoritative financial accounting. Aug., p. 102.

Mayo, Ralph B.
Problems of a medium-sized public accounting office. Dec., p. 490.

Nature of corporate capital. Wixon, Rufus. Sept., p. 214.

New publications
Abbott, Charles C. Financing business during the transition. Aug., p. 165.

Abbott, Charles C. Management of the federal debt. Nov., p. 442.
Altman, George T., and Keesling, Frank M. Allocation of income in state taxation. Nov., p. 441.
American economic association. Papers and proceedings. Aug., p. 165.
American management association. Annual wages and employment stabilization techniques. Nov., p. 441.
American year book, 1946. Sept., p. 263.
Blackwell's business mathematics. July, p. 85.
Brown, Milton P. Operating results of department and specialty stores in 1945. Dec., p. 531.
Burnham, Elizabeth A. Expenses and profits of limited price variety stores in 1945. Dec., p. 531.
Carey, John L. Professional ethics of public accounting. Aug., p. 165.
Carlson, Valdemar. Introduction to modern economics. Nov., p. 441.
Cathcart, Wallace D. Commercial law questions. Nov., p. 441.
Davis, Sam. Davis tax tables, 1946 rates. Sept., p. 263.
Davis, Sam. Rapid income tax finder, 1946 rates. Sept., p. 263.
Dickerson, William E. Ohio CPA problems and solutions. July, p. 85.
Dohr, James L., and Inghram, Howell A. Cost accounting — principles and practice. Oct., p. 341.
Finney, H. A. Principles of accounting, advanced. Dec., p. 531.
Gibson, J. C. Suggested bank cost accounting procedure. Dec., p. 532.
Institute on federal taxation. July, p. 85.
Jain, B. R. Indian excess profits tax act, 1940. Dec., p. 532.
Keller, Albert E. Embezzlement and internal control. July, p. 85.
Lawrence, W. B. Cost accounting. July, p. 85.
Mackrill, A. H. Mechanized accounts of municipal authority. Sept., p. 263.
National office management association. Proceedings, 1946. Nov., p. 441.
"Occam." Hints on the study of elementary statistics. Sept., p. 263.
Prentice-Hall, inc. Federal tax course — 1947. Dec., p. 531.
Robsow, T. B. Consolidated accounts. Nov., p. 441.
Securities and exchange commission. SEC — table of decisions and reports. Aug., p. 165.
Strain, Myron M. Auditing questions from the professional examinations. Oct., p. 341.
Trachtman, Joseph. Estate planning. July, p. 85.
Winter, Sidney G. C. P. A. review. Oct., p. 341.
Your taxes and your contributions. Sept., p. 263.

Office methods and operations; a department edited by George H. Sherwood
ABC's of cost control. Nov., p. 430.
Accounting by wireless? Sept., p. 253.
Adding machines — three types. Oct., p. 526.
Address your letters to banks fully and completely. Sept., p. 253.
Art of interviewing applicants. Oct., p. 332.
Bad effects of noise. Dec., p. 527.
Charge account system. Dec., p. 526.
Cost-saving in your office. Nov., p. 429.
Dating incoming mail. Oct., p. 332.
Electric mail opener. Dec., p. 527.
Electronic multiplier. Dec., p. 526.
Filing systems in the accountant's office. July, p. 74.
Fingertip control of maintenance jobs. Aug., p. 157.
Improved telephone device. Nov., p. 430.
Job analysis for executives. Nov., p. 430.
"Last collection" warning. Aug., p. 156.
National business show. Dec., p. 526.
New electric checkwriter. Sept., p. 253.
New low-cost adding machine. Nov., p. 430.
New type moistener. Sept., p. 253.
Noise factor in office fatigue. Sept., p. 252.
Office composing machine. July, p. 75.
Payroll calculating tables. Oct., p. 332.
Pointers for your receptionist. July, p. 75.
"Postwar" typewriters. Sept., p. 253.
"Please make a copy of this." Aug., p. 156.
Radiotype equipment. Dec., p. 526.
Reducing the cost of training new stenographers. Aug., p. 157.
Reduction and control of errors. Oct., p. 331.
Stenographer v. dictating machine. Oct., p. 332.
Systems and procedures association formed. Dec., p. 527.
Typewriter margin justifier. Nov., p. 430.

Official Decisions and Releases; a department
Alleged violations of by-laws and rules of professional conduct. Aug., p. 180.
Audit report of Federal prison industries, inc. July, p. 87.
Audit report on Reconstruction finance corporation. Sept., p. 265.
Auditing in a governmental unit. Aug., p. 172.
Canadian standards of disclosure. Nov., p. 444.
Competitive bidding for audit engagements. Aug., p. 178.
Contract termination nears completion. Sept., p. 269.
Draft of supplementary order prepared to administer the product-pricing amendment contained in Section 11 of the price control extension act of 1946. Oct., p. 349.
FDIC audit. Oct., p. 357.
Financial report for a municipality. Sept., p. 268.
First renegotiation case decided on its merit by the Tax court. Nov., p. 448.
Inadequate financial statements. Aug., p. 179.
Interest in cases involving carry-back refunds. Aug., p. 178.
Procedure for section 722 claims. Sept., p. 268.
Product-pricing formula. Oct., p. 348.
Relief claims under section 722. Oct., p. 355.
Renegotiation rebates. Sept., p. 270.
Renegotiation — statute of limitations. Sept., p. 270.
Report on cost accounting in industry. Nov., p. 443.
Section 722 board. July, p. 90.
Study of stockholders' reports of unlisted companies. Aug., p. 167.
Tax liability of professional partnerships. Oct., p. 343.

Operating problems of the moderate-sized public accounting firm. Vincent, Norman H. S. July, p. 60.

Packing industry
Child, A. J. E. Cost accounting for beef and hog operations. July, p. 51.

Polisher, Edward N.
Estate planning — the rôle of the accountant. Aug., p. 140.

Powers and responsibilities of corporate directors. Hardy, Robert C., and Youle, Robert D. Oct., p. 280.

Prices
Black, Martin L., Jr., and Eversole, Harold B. Cost accounting in price determination. Nov., p. 367.

Problems of a medium-sized public accounting office. Mayo, Ralph B. Dec., p. 490.

Profit sharing
Dixon, Robert L. Profit sharing. July, p. 10.

Public utilities
May, George O. Accounting implications of New York telephone company decision. Dec., p. 456.

Reddebs and redcreds. Beimer, R. E. Oct., p. 314.

Reno, Edwin S.
Tax credits in interim reports. July, p. 28.

Reorganizations
Holzman, Robert S. Formalities in reorganizations. July, p. 37.

Reports
Barnes, Parry. Standards of auditing procedure and reports. July, p. 45.
Graber, Paul J. Special war reserves in corporate reports. Nov., p. 392.
Lilly, Lewis. Short form report, its development, purpose and limitations. Oct., p. 297.
Reno, Edwin S. Tax credits in interim reports. July, p. 28.

Reserves
American institute of accountants. Committee on accounting procedure. Accounting for the use of special war reserves — Accounting research bulletin no. 26. Nov., p. 388.
Graber, Paul J. Special war reserves in corporate reports. Nov., p. 392.
Kracke, Edward A. Earning of earned surplus. July, p. 18.

Review of statements on auditing procedure. Lytle, Richard C. Sept., p. 196.

Sherwood, George H., editor
See Office methods and operations; a department.

Shoe manufacturers
Zraick, Louis E. Accounting in the shoe manufacturing industry. Dec., p. 482.

Short form report, its development, purpose and limitations. Lilly, Lewis. Oct., p. 297.

Simons, Gustave
Family partnerships since the Tower and Lusthaus decisions. Aug., p. 130.

Some income tax problems of security traders. Allison, John P. Sept., p. 230.

Special war reserves in corporate reports. Graber, Paul J. Nov., p. 392.

Standards of auditing procedure and reports. Barnes, Parry. July, p. 45.

Stans, Maurice H.
Insurance on business profits. Aug., p. 120.

State legislation relative to the practice of accountancy. Coates, Charles F. Sept., p. 221.

Statements
Barnes, Parry. Standards of auditing procedure and reports. July, p. 45.

Stewart, J. Harold
Investigation of internal control. Dec., p. 477.

Stock
Ginder, Willard R. Valuation of corporate common stock. Dec., p. 473.

Surplus
Kracke, Edward A. Earning of earned surplus. July, p. 18.

Students' department; edited by H. P. Baumann
Uniform certified public accountant examinations — Examination in accounting practice, May 1946. July, p. 82; Aug., p. 160; Sept., p. 260; Nov., p. 436.
Uniform certified public accountant examinations — Examination in theory of accounts, May 1946. Oct., p. 335.

Tax avoidance
Polisher, Edward N. Estate planning — the rôle of the accountant. Aug., p. 140.

Tax clinic; a department edited by J. K. Lasser
Bookshelf on taxes. Dec., p. 520.
Bureau settlements. Dec., p. 521.
Capital gains. Dec., p. 516.
Carry-backs. July, p. 67.
Clifford, Dec., p. 517.
Clifford note. Aug., p. 149.
Consolidated returns. Sept., p. 246.
Constructive receipt. Aug., p. 150.
Contemplation of death. Oct., p. 325.
Corporate distributions. Oct., p. 325.
Corporate donations. Aug., p. 148.
Correction (item "Operating a tax department" in May, 1946, JOURNAL). Dec., p. 521.
Correction (item "Stock options" in July, 1946, JOURNAL). Sept., p. 247.
Dividend credit. Sept., p. 244.
Fezandie. Dec., p. 516.
Fiscal years. Dec., p. 517.
Flowers' children. Sept., p. 243.
Foreign exchange. Sept., p. 244.
Form 1040 ES. July, p. 69.
Hallock. Sept., p. 247.
Holding period. Dec., p. 518.
How an employee and his beneficiary are taxed on death benefits. Nov., p. 424.
Income under state law. Aug., p. 149.
Installment payments. Oct., p. 326.
Inventories. Aug., p. 151; Oct., p. 327.
Management meeting. Nov., p. 421.
Partnerships. Dec., p. 516.
Reasonable salaries. July, p. 69.
Royalty to foreigners. July, p. 67.
Salaries paid directors. Dec., p. 519.
Sale of a business by an individual. Nov., p. 421.
Sansome earnings. Dec., p. 519.
Section 102. Aug., p. 151.
Section 113 (a) (13). Dec., p. 520.
Section 721. Oct., p. 324.
Selling a business. Sept., p. 245.
Signatures on returns. Aug., p. 149.
Stock options. July, p. 66.
Tax benefit rule. July, p. 68.
Tax planning. Sept., p. 246.
Traveling expenses. Nov., p. 422.
Western hemisphere trading. Oct., p. 326.

Tax credits in interim reports. Reno, Edwin S. July, p. 28.

Tax Evasion
Kalish, Israel, and Mandell, Solomon S. Fraud cases in the federal income tax law. Oct., p. 305.

Taxation
Allison, John P. Some income tax problems of security traders. Sept., p. 230.
Bierman, Jacquin D. Treatment of Sansome earnings and profits for equity invested capital purposes. Oct., p. 317.
Cann, Norman D. Dobson rule and tax administration. Nov., p. 401.
Durant, Wentworth T. Inside story of the East Texas case. Dec., p. 460.
Kalish, Israel, and Mandell, Solomon S. Fraud cases in the federal income tax law. Oct., p. 305.
Reno, Edwin S. Tax credits in interim reports. July, p. 28.
Simons, Gustave. Family partnerships since the Tower and Lusthaus decisions. Aug., p. 130.

Taxes
Reno, Edwin S. Tax credits in interim reports. July, p. 28.

Treatment of Sansome earnings and profits for equity invested capital purposes. Bierman, Jacquin D. Oct., p. 317.

Uniform certified public accountant examination in law, May 1946. Gordon, Spencer. Nov., p. 414.

Uniform certified public accountant examinations, November, 1946. Dec., p. 501.

Valuation of corporate common stock. Ginder, Willard R. Dec., p. 473.

Vincent, Norman H. S.
Operating problems of the moderate-sized public accounting firm. July, p. 60.

Watt, George Coulter
Mathematics of investment. Sept., p. 211.

What is the accountant's proper responsibility? McGladrey, I. B. Nov., p. 373.

Williams, T. Dwight
Accounting and the national economy. Sept., p. 190.
Accounting profession enters its second half century. Dec., p. 470.

Wixon, Rufus
Nature of corporate capital. Sept., p. 214.

Youle, Robert D., joint author
See Hardy, Robert C., and Youle, Robert D.

Young, Elmer R.
See Lipsky, Daniel, and Young, Elmer R.

Zraick, Louis E.
Accounting in the shoe manufacturing industry. Dec., p. 482.